

CITY OF EAU CLAIRE

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS COMPARATIVE SCHEDULES BY SOURCE December 31, 2003 and 2002

	2003	2002
General fixed assets:		
Land	\$ 14,988,364	\$ 13,217,121
Land improvements	2,248,901	2,100,337
Building and improvements	13,110,149	13,066,381
Machinery and equipment	13,121,459	12,678,192
Improvements and infrastructure	107,368,002	100,186,624
Construction in progress	613,378	6,705,058
Total general fixed assets	<u>\$ 151,450,253</u>	<u>\$ 147,953,713</u>
Investment in general fixed assets from:		
General fund revenues	\$ 145,874,499	\$ 140,904,507
Federal grants	4,477,102	5,358,130
State grants	367,165	939,282
Federal revenue sharing	731,487	751,794
Total investment in general fixed assets	<u>\$ 151,450,253</u>	<u>\$ 147,953,713</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.